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GEIJSBEEK, JOHN B. *Ancient Double-Entry Bookkeeping*. Pp. 182. Price, \$5.00. Denver: Published by Author, 830 Foster Bldg., 1914.

An exhaustive and comprehensive study of ancient bookkeeping and the beginnings of modern accounting.

Lucas Pacioli, Manzoni, Pietra, Stevin, are to most of us unfamiliar names, but they stand for those who sought to expound the crude ideas of bookkeeping current in their times, and are known today as the pioneers of bookkeeping literature.

The most striking and unique feature of this treatise is the reproduction of the works of these writers as they originally appeared, together with translations by the author.

Pacioli's contribution to Accounting literature is contained in his work entitled, *Review on Arithmetic, Geometry and Proportions*, published in 1494. The section dealing with double-entry bookkeeping entitled, *Particularis de computis et Scripturis* (Particulars of Reckonings and their Recording), contains a thorough exposition of the subject from, one may say, Alpha to Omega, which varies but little from modern practice. Incidentally also Pacioli gives some sound advice to the merchant and business man of his day, which applies with equal force to conditions of the present.

We are prone to think that Accountancy is of recent development and that accounting systems are mainly the result of modern conditions. That this is not so, is evidenced by the fact that Stevin's manuscript of 1607 describes a system of Municipal Accounting; while in 1586, Pietra described an Economic Ledger for Capitalists and Bankers; in 1632 Mainardi attempted to describe a system of accounting for Trustees and Executors, and was the first one to advocate the use of combination journal entries.

The real worth of this book is not in the curiosity it satisfies, nor yet in its uniqueness and the interesting data it contains, but in the explanations of the underlying principles expounded by these early writers themselves, and in the preserving of old thoughts which to many today seem to be new.

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GUÉRARD, ALBERT LÉON. *French Civilization in the Nineteenth Century*. Pp. 312. Price, \$3.00. New York: The Century Company, 1914.

At a time when France is so prominently before the world and when a large portion of the American Public has been forced to change its evaluation of French civilization and the French character, M. Guérard's book is of more than passing interest. Originally intended as an introduction to the regular courses in French Literature at Leland Stanford University, it retains some pedagogical features in its make-up. This, as the author is careful to point out in the preface, involves a certain amount of repetition, but the material and handling are adaptable to the purposes of the general reading public.

M. Guérard starts out with a consideration of the physical situation and surroundings of France. He avows that "there is no French race, properly so-called," and assigns the existence of the French nation "neither to homogeneity nor uniformity," but to "environment and history."